

FISCAL NOTE

SB 2439

January 17, 2006

SUMMARY OF BILL: Exempts any speech pathologist from paying the occupational privilege tax who presents a sworn affidavit to the Department of Revenue attesting they are employed by a public school and work less than thirty hours per week.

ESTIMATED FISCAL IMPACT:

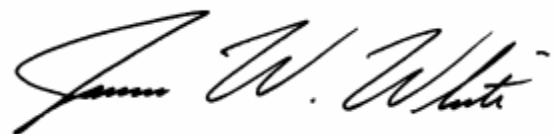
Decrease State Revenues - \$32,000

Assumptions:

- Annual occupational privilege tax is \$400.
- According to the Department of Revenue, \$385,000 in occupational privilege tax was remitted by speech pathologists in FY2004.
- 963 individuals are estimated to have paid the \$400 occupational privilege tax in FY2004 ($\$385,000 \div \$400 = 963$ individuals)
- The Department of Health claims 1,382 people are registered as speech pathologists in Tennessee (January 2006).
- The Department of Education estimates approximately 710 people are employed by public schools as speech pathologists (January 2006).
- The Bureau of Labor Statistics estimates that approximately 11.3% of managerial and professional specialty employees work fewer than 34 hours per week.
- All eligible speech pathologists submit required sworn affidavit.
- The fiscal impact of this bill if enacted is estimated as a decrease to state revenues of approximately \$32,000 (710 speech pathologists employed by public schools X 11.3% working part-time X \$400 occupational privilege tax = \$32,092).

CERTIFICATION:

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.



James W. White, Executive Director